

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§998. COLLECTOR LIABLE UNLESS HE COMMITS WITHIN ONE YEAR**

When a person imprisoned for not paying his tax is discharged, the tax collector committing him shall not be discharged from such tax without a vote of the municipality, unless the taxpayer was imprisoned within one year after the date of commitment of such tax.

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